The Chambers of the Honorable James M. Peck Courtroom 601 One Bowling Green, New York New York, 10004 U.S.A.

29th March 2011

Re: CLAIM NUMBER 43159 - NOTICE OF HEARING ON DEBTORS' ONE HUNDRED SECOND OMNIBUS OBJECTION TO CLAIMS (FOREIGN CURRENCY CLAIMS)

UNITED STATES BANKRUPTCY COURT SOUTHER	RN DISTRICT OF NEV	V YORK
CHAPTER 11 CASE NO. 08-13555 (JMP)		
Claimant Name and Address	Claim Number	43159
CHANG TSANN RONG ERNEST & LIU AI LIN	Date Filed	10/21/2009
FLAT A, 27/F TOWER 5 68 BEL-AIR PEAK AVENUE	Debtor	08-13555
BEL-AIR ON THE PEAK, CYBER PORT		
HONG KONG		

Dear Sirs,

We acknowledge that we have received the notice regarding our claim (no. 43159) and the decision of Lehman Brothers Holdings Inc. and certain of its affiliates (collectively, the "Debtors") to file their One Hundred Second Omnibus Objection to Claims (Foreign Currency Claims) (the "Objection") with the United States Bankruptcy court for the Southern District of New York (the "Bankruptcy Court").

We took note that the Objection requests that the Bankruptcy Court expunge, reduce, reclassify, and/or disallow our claim on the ground that it was not denominated in lawful currency of the United States.

We confirm that we oppose the disallowance and expungement of our claim because we omitted to convert our EUR 250,000 nominal value into United States Dollars. We kindly request you to reconsider the Objection and allow us to resubmit our claim by supplying the claim amount in United States Dollar equivalent. (USD356,075 @FX: 1.4243)

Please find enclosed a copy of all documentation/evidence regarding our claim (including the proof of claim with additional "marked" amount in United States Dollars).

Yours faithfully,

CHANG TSANN RONG ERNEST & LIU AI LIN

FLAT A, 27/F TOWER 5

68 BEL-AIR PEAK AVENUE, BEL-AIR ON THE PEAK

CYBER PORT, HONG KONG

Phone Number: (852) 29026328

- c.c.: 1) Weil Gotshal & Manges LLP (Attn.: Shai Waisman, Esq. and Mark Bernstein, Esq.) 767 Fifth Avenue, New York New York 10153, U.S.A.
 - The Office of the United States Trustee for Region 2 (Attn.: Tracy Hope Davis, Esq., Elisabetta Gasparini, Esq. and Andrea B. Schwartz, Esq.)
 Whitehall Street, 21st Floor, New York
 New York 10004, U.S.A.
 - Milbank, Tweed, Hadley & McCloy LLP (Attn.: Dennis F. Dunne, Esq., Dennis O'Donnell, Esq. and Evan Fleck, Esq.)
 1 Chase Manhattan Plaza, New York New York 10005, U.S.A.

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INSTRUCTIONS FOR PROOF OF CLAIM FORM

The questions on the Proof of Claim form include instructions for completing each question. The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, there may be exceptions to these general rules.

Creditor's Name and Address:

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

Date and Signature:

The person filing this proof of claim must sign and date it. FRBP 9011. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. Attach a complete copy of any power of attorney. Criminal penalties apply for making a false statement on a proof of claim.

DEFINITIONS_

Debtor

A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

Creditor

A creditor is the person, corporation, or other entity owed a debt by the debtor on the date of the bankruptcy

filing.

Claim

A claim is the creditor's right to receive payment on a debt that was owed by the debtor on the date of the bankruptcy filing. See 11 U.S.C. §101 (5). A claim may be secured or unsecured, reduced to judgment or not, liquidated or unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal or equitable

Proof of Claim

A proof of claim is a form used by the creditor to indicate the amount of the debt owed by the debtor on the date of the bankruptcy filing. The creditor must file the form with the Claims Agent at the following address:

Lehman Brothers Holdings Claims Processing c/o Epiq Bankruptcy Solutions, LLC FDR Station, PO Box 5076 New York, NY 10150-5076

Lehman Programs Security

Any security included on the list designated "Lehman Programs Securities" available on http://www.lehman-docket.com as of July 17, 2000

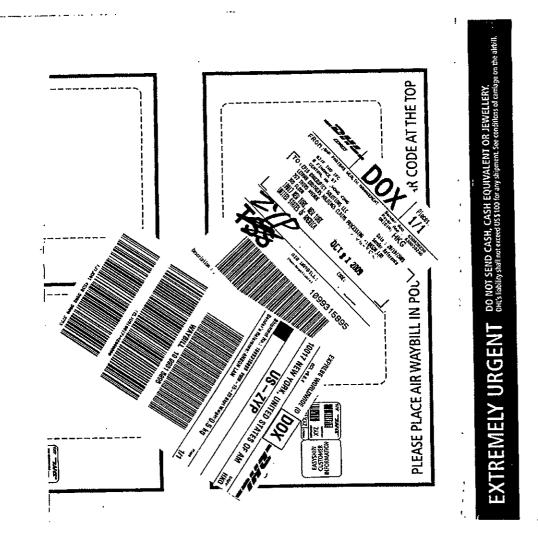
INFORMATION_

Acknowledgment of Filing of Claim

To receive acknowledgment of your filing, you may either enclose a stamped self-addressed envelope and a copy of this proof of claim, or you may access the Claims Agent's system (http://www.lehman-docket.com) to view your filed proof of claim.

Offers to Purchase a Claim

Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 et seq.), and any applicable orders of the bankruptcy court.



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